

MEGAN BARRY
MAYOR



METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

DEPARTMENT OF FINANCE
OFFICE OF FINANCIAL ACCOUNTABILITY
700 2nd Avenue South, STE 201
NASHVILLE, TENNESSEE 37210

March 1, 2016

Nancy Whittemore, Director
Department of General Services
730 2nd Ave South Suite 201
P.O. Box 196300
Nashville, TN, 37219

Dear Ms. Whittemore:

The Office of Financial Accountability has completed a review of a selected number of the FY15 Budget Key Measures Results as reported to the Office of Management and Budget for the year ended June 30, 2015. The purpose of the review was to verify the accuracy of your department's reported results.

As stated in the engagement letter, we randomly selected and tested program results that constitute a minimum of 10% of the department's total reported program budgets. We have completed our review of the supporting documentation and test of the computation of the reported results of the selected FY15 key measures. The results of the testing are attached for your review.

We appreciate the assistance provided by your agency during the course of the review. If you have any questions, please call me at 615-862-6712.

Sincerely,

Kevin Brown

Kevin Brown, CMFO, CICA
Finance Administrator

CC: Talia Lomax-O'dneal, Director of Finance
Dianna Atwood, General Services
Fred Adom, CPA, CGMA, CICA, Director, Office of Financial Accountability, Department of Finance
Essie Robertson, CPA, CMFO, CICA, Office of Financial Accountability, Department of Finance
Aaron Davis, CICA, Office of Financial Accountability, Department of Finance
Ken Hartlage, Office of Management and Budget, Department of Finance
Kati Fisher, Office of Management and Budget, Department of Finance

ATTACHMENT I

Department:	General Services
Purpose:	To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.
Scope:	FY 2015
Methodology:	The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars.
Total Reported Budget:	\$26,901,000
Program:	Fleet Asset Management Program
Total Tested Budget:	\$1,188,500
Percent Tested:	4%
Performance Measure:	Percentage of vehicles meeting utilization standards established by OFM.
Reported Data:	80.86%
OFA Calculation:	80.86%
Was selected reported performance measure verified?	Yes

ATTACHMENT II

Department: General Services

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2015

Methodology: The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars.

Total Reported Budget: \$26,901,000

Program: ADA Compliance Program

Total Tested Budget: \$322,400

Percent Tested: 1%

Performance Measure: Percentage of projects closed within the reporting period that are compliant with the ADA.

Reported Data: 92.30%

OFA Calculation: 92.30%

Was selected reported performance measure verified? Yes

ATTACHMENT III

Department: General Services

Purpose: To verify the accuracy of the department's performance measures as reported to the Office of Management and Budget.

Scope: FY 2015

Methodology: The Office of Financial Accountability randomly selected a sample that consisted of a minimum of 10% of the department's reported budgeted program dollars.

Total Reported Budget: \$26,901,000

Program: Vehicle and Equipment Repair Program

Total Tested Budget: \$9,865,900

Percent Tested: 37%

Performance Measure: Percentage change in vehicle/equipment availability.

Reported Data: -0.53%

OFA Calculation: -0.53%

Was selected reported performance measure verified? Yes